

# Audit Completion Document

Company Name: A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1; TRACe Test Demo and Co.; UBC; Varun & co; Venu

Balance Sheet Date: 01 Oct 2025

Completed By: Reviewer1

Date: 01 Oct 2025

| SubPoint   | Remarks             | Workpaper Ref |
|--|---------------------|---------------|
|  |                     |               |
| 1. Significant issue(s) involving selection, application, and consistency of accounting principles (including disclosures)   |                     |               |
|  |                     |               |
| 10. Significant findings or issues identified during the reviews of interim financial information: [ ]   |                     |               |
| a. Facts giving rise to the interim findings/issues  |                     |               |
| b. Actions taken and evidence obtained to address the interim findings/issues (including relevant professional literature and consultations)   |                     |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)  |                     |               |
| d. Final resolution and basis for conclusion   |                     |               |
|  |                     |               |
| 11. Disagreements among members of the engagement team or with others consulted about final conclusions reached on significant accounting or auditing matters, including the basis for the final resolution                                  |                     |               |
| a. Facts giving rise to the disagreements, along with identification of engagement team members with opposing views  |                     |               |
| b. Actions taken and evidence obtained to address the disagreements (including relevant professional literature and consultations)   |                     |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)  |                     |               |
| d. Final resolution and basis for conclusion   |                     |               |
|  |                     |               |
| 2. Results of procedures indicating a need for significant modification of planned procedures: material misstatements (including omissions in the financial statements); significant deficiencies or material weaknesses in internal control |                     |               |
| a. Facts giving rise to the matters  | Store ledger is not | Going Concern |

| SubPoint  | Remarks                              | Workpaper Ref |
|---|--------------------------------------|---------------|
| a. Facts giving rise to the matters   | maintained Qty wise separate from GL | Going Concern |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)  |                                      |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)   |                                      |               |
| d. Final resolution and basis for conclusion  | Please refer to Workpaper            | Going Concern |
|   |                                      |               |
| 3. Accumulated misstatements and evaluation of uncorrected misstatements, including relevant quantitative and qualitative factors   |                                      |               |
| a. Facts giving rise to the misstatement(s), including relevant quantitative and qualitative factors  |                                      |               |
| b. Actions taken and evidence obtained to address the misstatements (including relevant professional literature and consultations)  |                                      |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)   |                                      |               |
| d. Final resolution and basis for conclusion  |                                      |               |
|   |                                      |               |
| 4. Circumstances that caused significant difficulty in applying auditing procedures   |                                      |               |
| a. Facts giving rise to the circumstances   |                                      |               |
| b. Actions taken and evidence obtained to address the circumstances (including relevant professional literature and consultations)  |                                      |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)   |                                      |               |
| d. Final resolution and basis for conclusion  |                                      |               |
|   |                                      |               |
| 5. Significant changes in the auditor's risk assessments, including risks that were not previously identified, and modifications or additions to audit procedures due to such changes |                                      |               |
| a. Facts giving rise to the changes   |                                      |               |
| b. Actions taken and evidence obtained to address the changes (including relevant professional literature and consultations)  |                                      |               |

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|---|---------|---------------|
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |               |
| d. Final resolution and basis for conclusion  |         |               |
| 6. Risks of material misstatement determined to be significant risks and the results of auditing procedures in response to such risks                                   |         |               |
| a. Facts giving rise to the significant risks   |         |               |
| b. Actions taken and evidence obtained to address the significant risks (including relevant professional literature and consultations)                                  |         |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |               |
| d. Final resolution and basis for conclusion  |         |               |
| 7. Other significant findings or issues, including any significant unusual transactions   |         |               |
| a. Facts giving rise to the findings/issues/ significant unusual transactions   |         |               |
| b. Actions taken and evidence obtained to address the findings/issues/significant unusual transactions c (including relevant professional literature and consultations) |         |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |               |
| d. Final resolution and basis for conclusion  |         |               |
| 8. Other matters that could result in modification of the audit report  |         |               |
| a. Facts giving rise to the matters   |         |               |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)  |         |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |               |
| d. Final resolution and basis for conclusion  |         |               |
| 9. Other issues resulting in consultations  |         |               |
| a. Facts giving rise to the consultation  |         |               |
| b. Nature and the scope of the consultation   |         |               |

| SubPoint  | Remarks | Workpaper Ref |
|---|---------|---------------|
| c. Actions taken and evidence obtained to address the issue resulting in the consultation   |         |               |
| d. Reasoning process used to formulate the conclusion (including consideration of inconsistent or contradicting evidence or guidance) |         |               |
| e. Final resolution, basis for conclusion, and how the conclusions were implemented   |         |               |
|   |         |               |
| GGGG  |         |               |
|   |         |               |